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Mr. Harrison presents his case. Maps, charts, and photographs are used in an extremely effective manner. His work may well be taken as a model by those who are confronted with the difficult task of causing "glaring evils" to glare. The publication of the monograph must be justified on the ground of its usefulness for this purpose, for changes were made in the Pittsburgh system in 1911, due in part, at least, to the influence of this report while still in manuscript form, which entirely eliminated the objects of the author's criticism.

ROBERT MURRAY HAIG.

Columbia University.

The System of Taxation in China in the Tsing Dynasty, 1644-1911. By SHAO KWAN CHEN. Columbia University Studies in History, Economics and Public Law, LIX, 2. (New York: Longmans, Green and Company. 1914. Pp. 117. \$1.00.)

Taxation in China has exhibited the characteristics reasonably to be looked for in a crudely despotic state, feeble and irresolute. There has been no general plan. To the early taxing officer's favorite recourse, a tax on land, there has been added, as need arose, a confused set of devices for taxing salt and three sorts of customs duties—the regular or native customs on goods transported in internal or foreign commerce, the *likin*, and the maritime customs. There are also various minor sources of revenue. None of these is adjusted to others as parts of a system, and in none are the essential elements definite.

Inequality (as in railway rates, for example) necessarily follows upon indefiniteness. So the Chinese tax collectors bargain with taxpayers and the small man fares badly in the bargaining. Different custom houses compete with each other to attract business. As between economic and social classes the burden is quite unequally distributed. The land tax is not on the whole burdensome. Customs duties are said to have been introduced anciently for the set purpose of discouraging trade, which was regarded as an ignoble pursuit; and that result is still realized through double and multiple taxation of the same goods. The official and literary class is not reached directly by any form of taxation, but benefits from the abuses of the whole system, being favored especially in the salt tax. This revenue accrues through a medley of monopoly franchises in the salt industry on which the monopolists

pay royalties. Prices of salt are fixed by government at the source of supply and also in the market, ostensibly to protect producers and consumers, but in fact the producers and consumers are at the mercy of the monopolists. They buy with large baskets when the price is fixed in units of volume. They sell at prices from 16 to 20 times their purchasing price. They contrive by "underbilling" their cargoes to evade the payment of royalty on part of what they handle. The chief task of the reformers—chief in difficulty and in importance—is to overcome the power of this class of men. It has been said that most high officials are or have been interested in the salt monopoly.

Mr. Chen has written an excellent summary account of taxation under the old régime, but it is too summary and it is not complete. It fails to describe the maritime customs, as well as numerous other taxes—on tea, on various minerals, pawnshops, sales of land, etc. The revenue from some of these is of secondary importance but should at least be mentioned.

It is a considerable achievement to analyze the confusion and irregularity of the Chinese "salt-gabelle" in such a way as to make its main outlines fairly intelligible. This Dr. Chen has done. Most attempts have been quite unsuccessful.

A. P. WINSTON.

WOLF, J. *Die Steuerreserven in England und Deutschland. Ein Beitrag zur Frage der "Rüstungsgrenzen" beider Staaten.* Finanzwirtschaftliche Zeitfragen, 13. (Stuttgart: Enke. 1914. Pp. 56. 2 M.)

This pamphlet consists of an address delivered last May, published with copious annotations and an appendix in which are presented serviceable summaries and comparisons of tax systems and revenues, especially of Germany and the United Kingdom. The object of the author is to demonstrate the superior financial strength of Germany. The argument runs somewhat as follows:

That Germany has greater tax reserves than England appears, first, from the fact that England's tax revenue per capita is 70 per cent greater than Germany's, while her per capita wealth and income are respectively only 20 and 40 per cent greater; and, secondly, from an examination of the tax systems of the two countries. Direct taxation in England has nearly reached its limit, since the rate upon large incomes is now so high that any considerable increase in the yield must be drawn from classes